



**INTERNAL RULES
OF
PROCEDURE OF AFROSAI
GOVERNING BOARD**





(1) GENERAL DISPOSITIONS

Article 1:

These Rules of Procedure are made in compliance with the provisions of Article 15.2(0) of the AFROSAI Statutes. They establish the operating procedures of the AFROSAI Governing Board.

To this end, they specify:

- the mandate and composition of the Governing Board;
- the convening procedures and intervals between meetings of the Governing Board;
- the participation in the meetings of the Governing Board;
- the dates and locations of the meetings of the Governing Board;
- the agenda of the meetings of the Governing Board;
- the monitoring of the meetings of the Governing Board;
- the voting procedures at the meetings of the Governing Board;
- the presentation of the decisions of the Governing Board;
- the preparation of the minutes of the meetings of the Governing Board;
- the coverage of expenses relating to the organization of meetings of the Governing Board;
- the Responsibilities of the SAI hosting the meetings of the Governing Board and that of the Executive Directorate;
- the working languages ;
- the modalities of Amendment of the Rules of Procedure of the Governing Board.

Article 2 :

These Rules of Procedure apply to all AFROSAI member SAIs and any other organization taking part in the meetings of the AFROSAI Governing Board.

Article 3 :

- (1)** The provisions of these Rules of Procedure shall be interpreted in the light of the Statutes of AFROSAI.

- (2)** In the event of a contradiction between a provision of these Rules of Procedure and the Statutes, that of the Statutes shall prevail.
- (3)** In case of silence or ambiguity in the interpretation of a provision of these Rules of Procedure, the interpretation of the Executive Director of AFROSAI will be required.

TITLE 1 :

THE MANDATE AND THE COMPOSITION OF THE AFROSAI GOVERNING BOARD

Article 4 :

According to the provision of Article 15 of the AFROSAI Statutes, the Governing Board is the executive organ of the Organisation. In this capacity, it is responsible, under the following areas, for:

(1) FOLLOW UP AND COORDINATION :

- a. to take necessary measures to achieve the priorities and objectives of AFROSAI during the period between the General Assemblies;
- b. to ensure the implementation of agreements, resolutions, and recommendations taken during previous General Assemblies;
- c. to ensure the organization's compliance with the Statutes adopted by the General Assembly;
- d. to approve the annual work plans of the Executive Directorate and the Specialized Bodies;

(2) GOVERNANCE :

- a. to examine and approve the draft Statutes of AFROSAI, as well as its Strategic Plan for adoption by the General Assembly, and monitor the implementation of the said Strategic Plan;
- b. to set up the specialized bodies and specify their mandate;
- c. to review and approve the internal rules and procedures of AFROSAI



on the proposal of the Executive Directorate;

- d. to facilitate the identification of good professional practices on areas of capacity building of members at the regional level, through exchanges of ideas, knowledge and experience on various themes of common interest;
- e. to recommend to the General Assembly the recognition of Sub regional Organizations and Specialized Bodies;
- f. to determine the criteria for the selection of the Headquarters of the Organization;
- g. to adopt the organizational chart of the Executive Directorate;
- h. to appoint the Executive Director upon the proposal of the Secretary General;
- i. to examine the draft three-year budget, including any recommendation to adjust members' contributions, for adoption by the General Assembly;
- j. to review the annual budget performance report, including the revised budget, as appropriate;
- k. to authorize and ensure the implementation of partnerships with external stakeholders;
- l. to propose the appointment of the External Auditors (Statutory Auditors) and their alternates;
- m. to find out whether the Supreme Audit Institutions or Institutions wishing to be part of AFROSAI meet the required qualifications for functioning of AFROSAI;
- n. to give to the General Secretariat and the Executive Directorate, the necessary directives for the preparation of the financial statements and their presentation in order to facilitate the audit by the Statutory Auditors;
- o. to adopt the financial statements accompanied by the report of the Statutory Auditors.

Article 5 :

In accordance with the provisions of Article 16 of the AFROSAI Statutes, the Governing Board is composed of the following members:

- a. Chairperson who is the Head of the Supreme Audit Institution of the country that hosted the last General Assembly;
- b. a first Vice-Chairperson who is the Head of the Supreme Audit Institution of the country in which the next ordinary session of the General Assembly will be held;
- c. a second Vice-Chairperson who is the Head of the Supreme Audit Institution of the country in which the penultimate ordinary session of the General Assembly was held;
- d. the Head of the Supreme Audit Institution assuming the functions of Secretary General of AFROSAI;
- e. two Heads of Supreme Audit Institutions representing each Sub-Regional Organization, appointed for a three-year term renewable once;
- f. the Heads of Supreme Audit Institutions representing AFROSAI on the INTOSAI Governing Board;
- g. the Head of the SAI who chairs the Editorial Board of the African exhaustive Auditing Review;

TITLE 2 :

THE CONVENING PROCEDURES AND THE INTERVALS OF MEETINGS OF THE GOVERNING BOARD

Article 6 :

- (1) the Governing Board meets in ordinary session once a year, except during the year of the holding of a General Assembly, where it meets twice (before and immediately after the General Assembly).



- (2) It may meet in extraordinary session upon convocation of its Chairperson, at the request of at least two-third of its members or on the proposal of the Executive Director.
- (3) Apart from physical meetings, the work of the Governing Board may be held virtually or by home consultation for urgent matters requiring decision-making.
- (4) The in-house consultation shall be initiated by the Executive Officer after approval by the Board Chairperson, who shall refer the matter or subject to the members individually and submit to them the question or subject for which their opinion is required.
- (5) The in-home consultation could focus on the:
 - validation of the AFROSAI report to be presented to the INTOSAI Congress or Governing Board;
 - validation of MoU projects or any document at hand;
 - any other subject decided by the Governing Board.
- (6) For all meetings of the Governing Board, a quorum is reached when two-third of the members or their representatives are present.

Article 7:

- (1) Meetings of the Governing Board shall be convened by its Chairperson;
- (2) The convocation can be done by e-mail addressed to the members or by formal letter, at the diligence of the Board Chairperson.

TITLE 3 :

PARTICIPATION IN MEETINGS OF THE GOVERNING BOARD

Article 8 :

- (1) The Governing Board shall bring together all the Heads of SAIs mentioned in Article 4 of these Rules of Procedure and whose appointment has been approved by the General Assembly.
- (2) In the event of the unavailability of a Head of SAI, the latter may only be represented by someone with a high hierarchical level and vested with the full powers of his head.
- (3) If a member is impeded, the latter may give a written power of attorney to another member to sit and decide in his place. No member may have more than one power of attorney.

Article 9 :

If the agenda so requires, the Board Chairperson may invite any person whose presence can contribute to the smooth running of the work of the Governing Board.

TITLE 4 :

DATE AND LOCATION OF MEETINGS

Article 10 :

- (1) Apart from the meetings of the Governing Board organized once a year before the General Assembly, and those organized during the General Assembly which are held instantly in the host country of the General Assembly, the venue is chosen as follows:



(2) In the country of any member SAI that has expressed the will to host the said meeting, possibly taking into account the principle of rotativity between the Sub-Regional Organizations. Without which, one of the SAIs who is a member of the Governing Board must be chosen by the Board to host the meeting.

(3) In any case, if no SAI expresses the will to host the annual meeting of the Governing Board, it is organized at the headquarters of AFROSAI and at the expense of the Organization.

Article 11:

(1) Meetings of the Governing Board shall be held in the second or third quarter of the current year.

(2) The host SAI shall inform the AFROSAI Executive Directorate of the precise date of the meeting at least three

(3) months before it is held.

TITLE 5 :

AGENDA OF THE MEETINGS OF THE GOVERNING BOARD

Article 12 :

1. The announcement of the holding of an ordinary meeting shall be communicated by the Executive Directorate of AFROSAI to all member SAIs at least 90 days before the date of the holding of the said meeting.

2. The invitation and the agenda (draft agenda) are sent by the Executive Directorate at least sixty (60) days before the date of the meetings.

Article 13 :

(1) On the proposal of the Executive Director, the agenda is set by the Chairperson of the AFROSAI Governing Board.

(2) It shall be adopted by all members at the opening of the meeting.

TITLE 6 :

MONITORING OF THE MEETINGS OF THE GOVERNING BOARD

Article 14 :

The meetings of the Governing Board shall be chaired by the Chairperson of the said Board. In his absence, it shall be chaired by the Vice- Chairpersons in the order of precedence.

Article 15:

The Chair is responsible for monitoring the meetings of the Governing Board. As such, it is his responsibility to:

- open and close the sessions of the Board;
- pilot the debates and to ensure compliance with the Statutes and operating standards;
- grant the floor and to fix the speaking time;
- provide solutions to the issues raised, subject to the right of each member to request that the dispositions taken by the Board Chairperson be submitted to the Decision of the Board;
- sign on behalf of the Governing Board, documents containing the decisions adopted;
- submit to the members for adoption, the proposals of the governing Board;
- submit questions to be voted, and to communicate their results.



TITLE 7 :

VOTING PROCEDURES AT MEETINGS OF THE GOVERNING BOARD

Article 16 :

Each member of the Governing Board shall have one vote. In the event of a tie, the Chairperson shall have a casting vote.

Article 17 :

- (1) Voting shall be taken in secret, by roll call or by show of hands.
- (2) The vote by show of hands concerns all administrative and reporting matters (agenda, reports of bodies, budget, appointment of External Auditors, Strategic Plan etc.).
- (3) The secret ballot is used for regulatory matters (statutes, rules of procedure, financial regulations, appointment of the SAI member to host the INTOSAI Congress, etc.).
- (4) During online meetings, roll-call or secret voting is done.

Article 18:

Vote by show of hands can be done by using a mini panel with a green face for approval and a red face for rejection, or by any other means to express the choice of members.

Article 19 :

At the end of the vote, the Chairperson shall announce the results.

TITLE 8 :

PRESENTATION OF THE DECISIONS OF THE GOVERNING BOARD

Article 20 :

- (1) The acts of the Governing Board shall be recorded by decision

signed by the Board Chairperson. If necessary, a decision may be accompanied by a motion.

- (2) The decisions of the Governing Board may not be appealed.

Article 21 :

- (1) All AFROSAI SAIs have the right to present motions.
- (2) SAIs that are not members of the Governing Board must forward their motions, drafted in at least two official languages of AFROSAI to the Board Chairperson, one month before the Board meeting. These motions

- the subject matter of the motion;
- the author of the motion;
- the expected results after its implementation;
- the person responsible for its implementation;
- an estimate of the impact and possible financial burdens for members.

Article 22:

- (1) All motions must be included in the technical files that are distributed to the members of the Governing Board prior to the meeting.
- (2) The Board Chairperson ensures that motions are carefully examined.

Article 23 :

In the absence of a consensus, the Board Chairperson shall submit all motions to the vote of all members and representatives present. All motions must be voted separately.

TITLE 9 :

PREPARATION OF MINUTES OF MEETINGS



Article 24 :

The Executive Director is the Rapporteur of the works of the Governing Board. To do so, (s)he must:

- draft the minutes to be signed jointly with the Chairperson, and make them available within one month from the date of the meeting of the Committee;
- prepare draft decisions for signature by the Chairperson;
- publish the acts (minutes, decisions) through any means, leaving trace;
- keep the archives of the Governing Board.

TITLE 10: COVERING EXPENSES RELATING TO THE ORGANIZATION OF MEETINGS OF THE GOVERNING BOARD

Article 25 :

- (1) the SAI which undertakes to host a meeting of the Governing Board shall bear the costs thereof, with the exception of the travel and accommodation expenses of the
- (2) Delegates, unless otherwise agreed.
- (3) In the event that the meeting is hosted by the Executive Directorate of AFROSAI, the latter shall bear the costs with the exception of the travel and accommodation expenses of the delegates, in accordance with Article 12 (3) of these Rules of Procedure.

TITLE 11: RESPONSIBILITIES OF THE SAI HOSTING THE MEETING OF THE GOVERNING BOARD AND THE EXECUTIVE DIRECTORATE

Article 26 :

- (1) The Supreme Audit Institution hosting a meeting of the Governing Board is responsible for:

- the choice of a suitable venue for meetings;
- sending invitation letters for visa applications;
- the reservation of hotel rooms for delegates (cost to be borne by delegates);
- airport shuttling;
- lunch on meeting days;
- internet access (at the expense of the delegates);
- conference interpretation services;
- administrative support to the Executive Directorate;
- all relevant information to ensure the success of the event.

- (2) The SAI hosting a Governing Board meeting shall receive a subsidy as defined in the AFROSAI Financial Regulations.

Article 27 :

The Executive Directorate will be responsible for:

- ensuring communication with participants, whether in sending of invitations, documents and working materials, or to inform them of updates, new developments and other information related to the meeting. Updating the AFROSAI website is an appropriate way to keep users informed and to enable timely communication. The website should contain general information about the host SAI and country, the location of the meeting, as well as tourism, cultural information and consular data;
- providing the secretariat of the meeting with the support of the host SAI;
- providing logistical and advisory support to the SAI hosting the meeting of the Governing Board;



- keeping an up-to-date register of the members of the Governing Board, a copy of which must be transmitted to the hostSAI;
- sending letters of invitation to members;
- transmitting to the members of the Executive Board the Annual Activity and Performance Report of the Executive Directorate, its Financial Report and the Report of the External Auditors no later than two weeks before the date of the meeting.

TITRE 12 :

WORKING LANGUAGE

Article 28 :

- (1) The host of an ordinary or extraordinary session of the Governing Board shall provide interpretation services in the four (4) official working languages of AFROSAI and bear the costs thereafter;
- (2) The Executive Directorate is responsible for the services related to the translation of AFROSAI documents, and eventually bears the costs.

TITRE 13 :

AMENDMENTS OF THE RULES OF PROCEDURE OF THE GOVERNING BOARD

Article 29 :

- (1) These Rules of Procedure of the AFROSAI Governing Board may be amended at the request of the Chairperson of the

Board or two-third of its members.

- (2) the draft amendment must be reviewed by an Ad hoc Committee set up for this purpose.
- (3) Once validated by the Ad hoc Committee, the draft amendment is transmitted to the Executive Directorate, which will be responsible for translating it into the four official languages of AFROSAI. The translated draft document will be shared to the members of the Governing Board at least three weeks before the date of the meeting for consideration and adoption of the said document.
- (3) The adoption of the draft amendment shall be in accordance with the provisions of Rule 17 (3) of these Rules of Procedure.

TRANSITIONAL AND FINAL PROVISIONS

Article 30:

These Rules of Procedure which are adopted at the 15th General Assembly of AFROSAI, repeal the previous Rules of Procedure.

Article 31:

It will be published on the AFROSAI website in English, French, Arabic and Portuguese.

